



सीमाशुल्क आयुक्त (न्हावा शेवा - II) का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II,
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA -SHEVA,
ता. उरण, जिला - रायगड - 400 707, महाराष्ट्र.
TAL. URAN DIST- RAIGAD - 400 707, MAHARÁSHTRA.



F.No.CUS/ASS/MISC/361/2024-CEAC
F.No. GEN/SHED/OBJ/29/2024

Date: 03.03.2026

DIN: 20260378NT000000DC62

SCN No.: 3005/2025-26/ADC/CEAC/NS-II/CAC/JNCH

SHOW CAUSE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962

1. BRIEF FACTS OF THE CASE:

1.1 M/s. Kotak Bros. (IEC: 0388117451), hereinafter referred to as "the Exporter", having its registered office at B-337, Oshiwara Industrial Centre, Goregaon (West), Mumbai, Maharashtra - 400104, attempted to export a consignment of Chemical named 'Hydrofluoric Acid' also known as 'Fluorhydric Acid' under Shipping Bill No. 7876017 dated 27.02.2024 (RUD-I), filed through their authorised Customs Broker, M/s. Benchmark Shipping and Logistics (hereinafter referred to as "the Customs Broker").

1.2 The Exporter filed the Shipping Bill No. 7876017 dated 27.02.2024 for the export of the following goods, declared as being destined for Kenya. The particulars of the consignment are as detailed below:

TABLE-A

Sr. No.	Declared description of the goods	Quantity (kgs.)	Declared (INR)	FOB	Claimed DBK (INR)	RODTEP amount (INR)	IGST
1	Hydrofluoric Acid (RITC - 2811 1100)	152	54,034.99		Nil	Nil	LUT

2. Regulatory Scrutiny

2.1. Further, the Exporter submitted Checklist, Invoice and Packing List, Haz Category declaration and Material Safety Data Sheet (MSDS) (RUD-II) in support for clearance of the goods of Shipping Bill No. 7876017 dated 27.02.2024. Upon scrutiny of the MSDS by docks officers, it was observed by them that one of the ingredients of Hydrofluoric Acid, 'Hydrogen Fluoride' (CAS No. 7664-39-3) is classified as hazardous cargo of Class 6.1 and is restricted for export which falls under Serial No. 09 of the list of Chemicals under Category 1D of Appendix-3 to Schedule-2 of the ITC (HS) Foreign Trade Policy (SCOMET List) and requires an export authorization from DGFT as per the conditions specified under the respective SCOMET category.

2.2 As per the provisions governing the export of SCOMET items, the export of 'Hydrofluoric Acid' is strictly regulated and permitted only upon obtaining prior export authorisation from the competent authority. This authorisation must comply with the prescribed conditions and documentation requirements outlined for the relevant category under the SCOMET List. However, the Exporter failed to submit such mandatory export authorisation for the shipment. Consequently, the file was transferred to SIIB(X) on 04.03.2024 for detailed investigation. SIIB(X) carried out the 100% examination of the subject goods vide Panchnama dated 11.03.2024. Further, in accordance with applicable export control regulations, the goods were seized by SIIB(X) vide Seizure Memo dated 13.03.2024 (RUD-III).

3. SAMPLING AND TESTING:

3.1 Representative Sample was not drawn due to the Hazardous Nature of the goods (Haz Class 6.1), referencing the PN 46/2017 dated 31.03.2017.

4. LEGAL & POLICY FRAMEWORK:

4.1 SCOMET items are regulated under a comprehensive legal and procedural framework, including but not limited to the following:

1. **Chapter IV A of the Foreign Trade (Development & Regulation) Act, 1992 (FT(D&R) Act)**, as amended from time to time;
2. **Appendix-3 of Schedule-2 of the ITC (HS) Classification of Export and Import Items;**
3. **Paragraphs 2.16, 2.17, and 2.18 of the Foreign Trade Policy (FTP);** and
4. **Paragraphs 2.73 to 2.82 of the Handbook of Procedures (HBP)**, in addition to other relevant provisions of the FTP and HBP that govern the issuance of export authorisations.

4.2 Further, the Directorate General of Foreign Trade (DGFT) issued Notification No. 05/2015-20 dated 24.04.2017, which amended Table-A of Schedule-2 and Appendix-3 of the ITC (HS) Classification of Export and Import Items. This notification replaced the earlier Appendix-3 to Schedule-2 of the ITC (HS) Classification, 2012, with an updated Annexure (Appendix-3) to the said notification. According to Serial No. 5 of Table-A of Schedule-2 of the ITC (HS) Classification, the export of SCOMET items is strictly governed by the conditions specified in Appendix-3 of Schedule-2. An application for the grant of export authorisation for Special Chemicals, Organisms, Materials, Equipment, and Technologies (SCOMET items) listed in Appendix-3 to Schedule-2 of the ITC (HS) Classification must be submitted to the DGFT Headquarters, as prescribed under Paragraph 2.73 of the Handbook of Procedures. SCOMET items are recognized as dual-use goods—that is, items including goods, technology, chemicals, and organisms which have both civilian and military applications, and which may potentially be used in the development or deployment of weapons of mass destruction (WMD). Accordingly, their export is subject to stringent regulatory control.

4.3 Further, the items listed under the **SCOMET List** are categorized into **nine distinct groups**, ranging from **Category 0 to Category 8**. **Category 1** specifically includes **toxic chemical agents and other chemicals**. Within Category 1, **Table-1** identifies certain countries to which the export of chemicals is permitted **without the requirement of an export licence**, subject to strict conditions. These conditions mandate that the Exporter must:

- Notify the **Department of Chemicals & Petrochemicals, Ministry of External Affairs (D&ISA)** and the **Directorate General of Foreign Trade (DGFT)** within **30 days** of the export, using the prescribed format known as the **Aayat Niryat Form**;
- Submit an **End-Use Certificate** for the exported goods;
- Provide DGFT with a copy of the **Bill of Entry** evidencing the import of the goods into the destination country, also within **30 days of delivery**.

4.4 In contrast, **Category 1D** includes a specific list of chemicals for which export to countries **not specified in Table-1 of Category 1D** is **strictly restricted**. Such exports are permitted **only upon obtaining a valid export authorisation** and must fully comply with all prescribed conditions and documentation requirements as specified under the relevant provisions. The pertinent excerpt from **Category 1D of Appendix-3** is reproduced below for reference:

1D Export of chemicals (Excluding Software and Technology) listed in 1D below is allowed to the countries specified in Table 1 on the basis of a one time General authorization for export of Chemicals and related equipments (GAEC) issued by DGFT, subject to the following conditions(including those below) and the procedure as prescribed from time to time:

- I. The exporter is required to register and obtain General authorization for export of Chemicals and related equipments only once during the validity period. Subsequent export/re-export is subject to post reporting(s) on quarterly basis to relevant Govt. authorities;
- II. General authorization for export of Chemicals and related equipments issued for export / re-export of SCOMET items under the above Categories / Sub Categories (excluding software and technology) shall be valid for a period of five years from the date of issue of General authorization for export of Chemicals and related equipments subject to subsequent post reporting(s) on quarterly basis to be reported within 30 days from the last quarter;

Table 1

Argentina, Australia, Austria, Belgium, Bulgaria, Canada, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Japan, Republic of Korea, Latvia, Lithuania, Luxembourg, Malta, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, Ukraine, United Kingdom, United States.

Note : Export of items under 1D Category to the countries other than those specified in Table 1 and export of 1D category items related Software and Technology to any country shall be allowed only against an export authorisation and in compliance to the conditions and documentation specified under the respective Categories of SCOMET List.

Export of chemicals, related technology and software in this category to other countries shall be allowed only against an export authorisation, and in that case the exporter shall submit to the DGFT a copy of the bill of entry into the destination country within 30 days of delivery.

Sl.No.	SCOMET Entry	Chemical	CAS Number
1	1D001	2-Chloroethanol	(107-07-3)
2	1D002	3-Hydroxy-1-methylpiperidine	(3554-74-3)
3	1D003	3-Quinuclidone	(3731-38-2)
4	1D004	Ammonium bifluoride	(1341-49-7)
5	1D005	Diethylaminoethanol	(100-37-8)
6	1D006	Diisopropylamine	(108-18-9)
7	1D007	Dimethylamine	(124-40-3)

Appendix 3 - SCOMET List

8	1D008	Dimethylamine hydrochloride	(506-59-2)
9	1D009	Hydrogen fluoride	(7664-39-3)
10	1D010	Methyl benzilate	(76-89-1)
11	1D011	O,O-Diethyl phosphorothioate	(2465-65-8)
12	1D012	O,O-Diethyl phosphorodithioate	(298-06-6)
13	1D013	Pinacolone	(75-97-8)
14	1D014	Phosphorus pentasulphide	(1314-80-3)
15	1D015	Potassium bifluoride	(7789-23-3)
16	1D016	Potassium cyanide	(151-50-8)
17	1D017	Potassium fluoride	(7789-23-3)
18	1D018	Sodium bifluoride	(1333-83-1)
19	1D019	Sodium cyanide	(143-33-9)
20	1D020	Sodium fluoride	(7681-49-4)
21	1D021	Sodium hexafluoroarsenate	(16893-85-9)
22	1D022	Sodium sulphide	(1313-82-2)
23	1D023	Triethanolamine hydrochloride	(637-39-8)
24	1D024	Triisopropyl phosphate	(116-17-6)
25	1D025	Diethylamine	(109-89-7)

4.5 From the above table, it is evident that the subject goods, namely Hydrogen Fluoride is one of the ingredient of Hydrofluoric Acid, as mentioned in the MSDS submitted by the Exporter. 'Hydrogen Fluoride' (CAS No. 7664-39-3) is listed at **Serial No. 9** (SCOMET Entry **1D009**) under the category **1D** of **Appendix-3**. The consignment was declared to be destined for **Kenya**, a country which is **not included** in the list of permitted destinations specified in **Table-I of Category 1D** of Appendix-3. Accordingly, the export of Hydrofluoric Acid, with one of the ingredients being Hydrogen Fluoride as mentioned in the MSDS submitted by the Exporter, to Kenya is restricted and allowed only **upon obtaining an export licence** issued by the **Directorate General of Foreign Trade (DGFT)**. Despite being requested to furnish the requisite export licence authorizing the shipment of the subject goods, the Exporter **failed to produce the required documentation**, thereby violating the applicable export control regulations.

5. PROVISIONAL RELEASE

5.1 Further, the **provisional release** of the goods, for the purpose of **Back-to-Town (BTT) movement** was granted by the **competent authority**, subject to the submission **Bond** covering **100%** of

the declared value of the goods, and Bank Guarantee of Rs. 20,000 as documented in Relied Upon Document (RUD-IV).

6. GST Verification Report:

GST verification report of M/s Kotak Bros (GSTIN-27AJFPK9748P1Z9) received in this office via letter dated 02.07.2025 (received on 18.07.2025) from Deputy Commissioner, Division – IX, Mumbai West (RUD-V) is under lined as:

- a. As per PV Report (Conducted on 27.02.2025) the taxpayer is existing on their PPOB (Principal Place of Business).
- b. The Taxpayer is existing on the declared premises.
- c. The status of taxpayer is shown as 'Active'. Further, the taxpayer has filed GST return upto the Month of May-2025.
- d. The taxpayer has filed refund upto the period 11/2023. As per record available it appears that the refund application has been processed after through verification and granted as per eligibility.

7. STATEMENTS:

7.1 During the course of investigation, statement of Shri Ketan Kantilal Kotak, Proprietor of M/s. Kotak Bros. (IEC: 0388117451) was recorded under section 108 of the Custom Act, 1962 on 09.06.2025 (RUD-VI) wherein the inter-alia stated that he is the Proprietor of M/s. Kotak Bros. and that he oversees all the operations of the firm; that the Shipping Bill No Shipping Bill No. 7876017 dated 27.02.2024 was filed on their behalf by CHA, M/s. Benchmark Shipping and Logistics (CHA License 11/2449) and that their firm was a merchant exporter.

- On being asked to explain the nature of the goods declared as "Hydrofluoric Acid" which was attempted to be exported under the said shipping bill, the proprietor replied that Hydrofluoric Acid is a chemical commonly used in the glass manufacturing industry. He further stated that typically, glass is coated with beeswax or paraffin, and designs are etched using metal needles. The glass is then dipped in Hydrofluoric Acid, which etches the design the protective coating has been removed.
- On being asked whether they were aware of SCOMET items, whether they agree with the 100% examination conducted under Panchanma dated 11.03.2024, whether he was present during the examination, the proprietor replied that he was not aware of SCOMET classification; he only knew chemicals fall under Hazardous category; he agrees with the 100% examination conducted under Panchanma dated 11.03.2024; his authorized representative, Shri Rajesh Patil, H-Card holder of M/s. Benchmark Shipping and Logistics (License No. 11/2449, Card No. 407/2018), was present during the examination on his behalf.
- On being asked to state their intention behind the export of the SCOMET item, the proprietor replied that the export was an unintentional mistake on their part; their firm is primarily engaged in the export of stationery items; this was their first attempt at exporting Hydrofluoric Acid; he was not aware that it was classified as SCOMET item.
- On being asked whether they gained knowledge about SCOMET items after the objection raised at the docks and had they exported the said item from any other port in India, the proprietor replied that they now understand that Hydrofluoric Acid is a restricted item under the SCOMET list and requires an export license from DGFT; this was their first export of Hydrofluoric Acid from any port in India.
- On being asked whether they are aware that Hydrofluoric Acid is restricted for export and requires prior export authorization from DGFT, the proprietor replied that at the time of the export, he was not aware of that requirement; he came to know about it only after the objection was raised by the Docks Officer.
- On being asked whether they had previously exported Hydrofluoric Acid or Similar items, the proprietor replied that this was their first and only consignment; no such export was made prior to or after this consignment by their firm.
- On being asked whether their company and their suppliers file GST returns regularly and to provide supporting documents including e-way bills, the proprietor replied that their company is filing returns regularly; he has submitted copies of GSTR-2B reflecting inward supply from M/s. Sanvi Sales Corporation (GSTIN: 27AMLPM7716N1ZB) for Invoice No. SSC/0437/2023-24 dated 28.11.2023 with a value of Rs. 6,09,787/- along with the corresponding tax invoice and e-way bill, duly signed and dated.

- On being asked whether the Customs Broker verified their KYC documents and genuineness of the firm before filing SB, the proprietor stated that the CB verified their KYC documents, which included his PAN Card, IEC copy and Aadhar Card.
- On being asked whether they were informed or guided by the Customs Broker regarding SCOMET regulations before filing the Shipping Bill, the proprietor replied that they are not informed or guided by the CB regarding SCOMET classification.
- On being asked that it is alleged that he is merely a frontman with no independent financial means and what does he have to say on it, the proprietor replied that he strongly denies the allegation; he said he is submitting a copy of ITR for FY 2023-24 duly signed and dated reflecting a total income of Rs. 16,24,430.
- On being asked whether he would accept liability for fine and penalty for the attempted export of a SCOMET item and whether he has anything further to submit, the proprietor replied that he accepts the liability for fine and penalty; however, he requests that a lenient view be taken as the act was unintentional and this was their first export of Hydrofluoric Acid.

7.2 Statement of Shri Mali Amit Naranbhai, F-Card Holder of Customs Broker, M/s. Benchmark Shipping and Logistics (11/2449) was recorded under section 108 of the Custom Act, 1962 on 14.07.2025 (RUD-VII) wherein he inter-alia stated that he is the F-Card holder of M/s. Benchmark Shipping and Logistics; he is responsible for overseeing the operations of the Custom Broker firm; his responsibilities includes conducting KYC of exporters, reviewing all the documents; verifying that the shipping bill check list is complete before submitting to customs authorities.

- On being asked to explain how they had come in contact with the exporter and how long they have been handling the exports of M/s. Kotak Bros, the F-Card holder replied that they have known the exporter for around 07 years and that the exporter has initially approached them for filing their SBs and that they have been filing the exporters SBs regularly.
- On being asked to explain about their role and responsibilities with regard to the filing of SB, the F-Card holder replied that the SB filing process encompasses several key responsibilities include conducting KYC of exporters, reviewing all the documents; verifying that the shipping bill check list is complete before submitting to customs.
- On being asked about whether they verified the identity of exporter and functioning of his client at the declared address, the F-Card holder replied that before handling the customs related work of the exporter they had called for all the KYC related documents of viz. Copy of IEC, GST registration, Aadhaar and PAN of the proprietor, copy of Bank authorisation letter and copy of electricity Bill; he is submitting signed copies of the same; they have also verified that the Exporter is functioning from the address on the KYC documents.
- On being asked to state who holds the responsibility for ensuring the accuracy and correctness of all details furnished in the Shipping Bill at the time of filing, the F-Card holder replied that exporter provides them with the necessary details, including the invoice, packing list, and other relevant information required for the preparation of the shipping bill; Based on these inputs, they prepare a draft checklist and electronically share it with the exporter for their review and final approval; Only after receiving the exporter's confirmation and approval, they proceed to file the shipping bill in the customs system; While the primary responsibility for the accuracy of the data lies with the exporter, they ensure that all information is correctly entered and verified from their end to the best of their knowledge and as per the documents provided.
- On being asked to state who has filed the subject Shipping Bill 7876017 dated 27.02.2024, the F-Card holder replied that they have filed the subject SB 7876017 dated 27.02.2024 on behalf of the Exporter, M/s. Kotak Bros. as per documents submitted by exporter.
- On being asked to inform what were the documents provided by the exporter before filing SB, the F-Card holder replied that they have been provided Invoice, Packing List, Haz Declaration, SCOMET declaration; he is submitting the signed copies of the same.
- On being asked to state whether they were aware that the exporter attempted to export "Hydrofluoric Acid", One of its Ingredients is Hydrogen Fluoride, which is listed at Serial No. 9 (SCOMET Entry 1D009) under the category 1D of Appendix-3 to Schedule-2 of the ITC (HS) Classification, the F-Card holder replied that they were not aware; the docks officer has informed them that based on the MSDS (Material Safety Data Sheet) of the export item, one of the ingredients of export goods, Hydrogen Fluoride is listed at Serial No. 9 (SCOMET Entry 1D009) under the category 1D of Appendix-3 to Schedule-2 of the ITC (HS) Classification. Accordingly, they have informed the exporter about the issue.
- On being asked to state whether they are aware of the DGFTs guidelines relating to SCOMET items, including the requirement to obtain a valid SCOMET export authorization prior to export

and further he was asked to elaborate on the internal procedures or mechanisms followed by their firm to ensure compliance with SCOMET regulations, the F-Card holder replied that they are aware of the SCOMET (Special Chemicals, Organisms, Materials, Equipment and Technologies) guidelines issued by the DGFT, including the requirement to obtain prior export authorization for items classified under the SCOMET list; As a standard compliance practice, they request exporters to provide a written self-declaration confirming whether the goods intended for export fall under the SCOMET category; they proceed with the filing of export documents only upon receipt of such declarations, along with any other necessary supporting documents; Since they are not technically equipped to assess the strategic or sensitive nature of SCOMET items, they rely on the exporter's technical assessment and declarations; In the present case, for Shipping Bill No. 7876017 dated 27.02.2024, the exporter furnished a Haz and Non-SCOMET Declaration, based on which they had proceeded with the filing.

- On being asked to state whether they checked the policy restrictions and ensured fulfilment of SCOMET regulations before filing Shipping Bill, the F-Card holder replied that they have not checked the SCOMET applicability at the time of filing the Shipping Bill; It was an oversight on their side to not verify the validity of NON SCOMET declaration submitted by the exporter; The exporter has provided them the copies of the Haz Declaration, Non SCOMET declaration; Based on those declarations, they have filed the Shipping Bill.
- On being asked to state whether the exporter exported the same item before, the F-Card holder said No and further stated that the exporter generally exports Stationery items like books, maps etc...; this is the first and only shipment of Hydrofluoric Acid.
- On being informed about the Exporter's statement that the CHA has not informed them about the subject item falling under SCOMET list and asked to state his reply regarding the same, the F-Card holder replied that they did not provide any specific advice to the exporter regarding the applicability of SCOMET provisions, as the exporter had submitted a written self-declaration confirming that the goods did not fall under the SCOMET list; As stated by him before, they have filed the Shipping Bills based on the product description, invoice, packing list and other documents submitted by the exporter.
- On being asked to explain why it should not be inferred that they have failed to fulfil their obligations, the F-Card holder replied that they have at all times acted in good faith, relying solely on the declarations and documentation provided by the exporter; there was no intention to misrepresent, withhold, or suppress any material facts; their firm remains fully committed to cooperating transparently with the authorities and ensuring strict compliance with all applicable laws and regulations.
- On being asked to explain whether he would want to add anything more, the F-Card holder replied that it was an oversight on their part to not verify the validity of the exporter's Non-SCOMET declaration; They accept full responsibility for this lapse and express their willingness to cooperate fully with the department; In light of this, they respectfully request that a lenient view be considered in this matter.

8. PAST EXPORTS:

8.1. IDENTICAL EXPORTS: Data regarding the exporter's past export activities through Nhava Sheva Port was retrieved from the ICES (Indian Customs EDI System) for the period from 01.01.2020 to 31.04.2025. Upon perusal, it is found that, there is no shipment of "Hydrofluoric Acid" in the past. The past shipments made were mostly of Stationery Goods.

8.2 BRCs: The past export transactions of the exporter were examined with specific reference to the receipt of foreign remittances against previously executed exports. For this purpose, data was retrieved from the ICES. Upon scrutiny, it was found that in 38 SBs No/Partial remittance was received as tabulated below in TABLE - B:

TABLE - B

	SB No.	SB Date	Expected Realisation Date	FOB (as per ICES) (INR)	Drawback (INR)	RO SC TL (INR)	RODT EP (INR)	FOB to be Realised (in FC)	FOB Actually Realised (in FC)
1	4777975	02-04-2013	30-04-2014	1404151.2	35253			26,003	0

2	4942440	13-04-2013	30-04-2014	221516.06	3403			4,110	0
3	5109527	24-04-2013	30-04-2014	395453.9	6308			7,385	0
4	5296227	06-05-2013	31-05-2014	1425198	32896			26,540	0
5	5612935	27-05-2013	31-05-2014	867319.47	15548			15,958	0
6	5713448	31-05-2013	30-06-2014	229574.4	669			4,224	0
7	5780495	04-06-2013	30-06-2014	398483.87				7,332	0
8	5951075	14-06-2013	30-06-2014	233944.48	3422			4,189	0
9	6001355	18-06-2013	30-06-2014	391452.65	11336			7,009	0
10	6172128	28-06-2013	30-06-2014	725172	10152			12,460	0
11	6651592	26-07-2013	31-07-2014	2398251.3	16178			40,891	0
12	7064524	21-08-2013	31-08-2014	394220.93	4869			6,473	0
13	7229595	30-08-2013	30-09-2014	907761.68	22950			14,118	0
14	7855745	07-10-2013	31-10-2014	672741.5	22184			10,930	0
15	7953435	14-10-2013	31-10-2014	1244294.8	35363			20,216	0
16	7999284	17-10-2013	31-10-2014	344361.79				5,595	0
17	8202857	29-10-2013	30-11-2014	846396	12496			13,830	0
18	8424746	13-11-2013	30-11-2014	564677.78	15730			9,093	0
19	8424833	13-11-2013	30-11-2014	319939.2	2653			5,152	0
20	8493972	18-11-2013	30-11-2014	732137.89				11,790	0
21	8592351	23-11-2013	30-11-2014	487824.58				7,830	0
22	8592357	23-11-2013	30-11-2014	965650	22964			15,500	0
23	8910514	11-12-2013	31-12-2014	166429.5	3278			2,715	0
24	9017952	17-12-2013	31-12-2014	533745.23				8,707	0
25	9190388	27-12-2013	31-12-2014	1426379	50693			23,043	0
26	9310884	03-01-2014	31-01-2015	215338.5	3383			3,510	0
27	9654729	24-01-2014	31-01-2015	502589.7	16482			8,212	0
28	1846456	27-03-2014	30-04-2015	301476.13				4,963	2,940

29	4009714	22-07-2014	31-07-2015	1565660.6	103358		26,225	19,970
30	6019844	12-11-2014	30-11-2015	892065.64	23897		14,648	6,954
31	7131881	09-01-2015	31-10-2015	1185975	22072		18,900	9,970
32	1940657	22-07-2015	30-04-2016	1526689.1	67912		15,26,689	10,00,000
33	2419512	14-08-2015	31-05-2016	407784.93	7723		6,442	1,970
34	4193622	19-11-2015	31-08-2016	3632113.2	72935		55,750	19,970
35	5254471	13-01-2016	31-10-2016	162680.66	2380		2,450	1,966
36	9406841	11-08-2016	31-05-2017	3786282.5			75,650	45,650
37	6196779	20-05-2017	28-02-2018	403292.69	11271		6,341	0
38	9839250	13-05-2024	28-02-2025	5916638	88604	64937	71,630	0
Grand Total				7,48,362		64,937	21,32,503	11,09,390

9. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

- **Section 2(22):** "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;
- **Section 2(33):** "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;
- **Section 11H(a)** "illegal export" means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force;
- **Section 50. Entry of goods for exportation. -**
 (1) The Exporter of any goods shall make entry thereof by presenting [electronically] ¹on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:
Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]
 (2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.
 (3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely: -
 (a) the accuracy and completeness of the information given therein;
 (b) the authenticity and validity of any document supporting it; and
 (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.
- **Section 113(d):** any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be liable to confiscation;

- **Section 113(ia):** any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of rate of drawback under section 75, shall be liable to confiscation;
- **Section 113(ja):** any goods entered for exportation under claim of remission or refund of any duty or tax, or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force, shall be liable to confiscation;
- **Section 114(i):** Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding three times the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;
- **Section 114(AA). Penalty for use of false and incorrect material: -**
If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods
- **Section 114(AB). Penalty for obtaining instrument by fraud, etc.:** - Where any person has obtained any instrument by fraud, collusion, wilful misstatement or suppression of facts and such instrument has been utilised by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument;
- **Section 28AAA. Recovery of duties in certain cases: -**
(1) where an instrument issued to a person has been obtained by him by means of
 - (a) collusion; or
 - (b) wilful mis-statement; or
 - (c) Suppression of facts,
 for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilised under the provisions of this Act or the rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilisation of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom they said instrument was issued:
Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.
- **Section 28AA. Interest on delayed payment of Duty: -**
(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.
(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.
(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,
 - (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and
 - (b) Such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.
- **Section 75A (2) of the Customs Act, 1962:**
Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period

beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

- **Customs and Central Excise Duties Drawback Rules, 2017.**

Rule 17: Repayment of erroneous or excess payment of drawback and interest.

-Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount, it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

Rule 18 (1): Where an amount of drawback has been paid to an exporter or a person authorised by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realised by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule (5), be recovered.

B. Foreign Trade (Development and Regulation) Act, 1992

- **Section 11:** (1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.

C. Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents

D. CBLR (Customs Brokers Licensing Regulations), 2018

- **Regulation 10(d):** Advise his client to comply with the provisions of the Act and the rules and regulations made thereunder, and in case of non-compliance, shall bring the matter to the notice of the Deputy or Assistant Commissioner of Customs, as the case may be.
- **Regulation 10(e):** Exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage.

10. Whereas during the investigation, the following facts emerge that:

10.1 M/s. Kotak Bros. (IEC: 0388117451), having their registered office located at B-337, Oshiwara Industrial Centre, Goregaon (West), Mumbai, Maharashtra – 400104, filed Shipping Bill No. 7876017 dated 27.02.2024 through their authorised Customs Broker, M/s. Benchmark Shipping and Logistics. The goods were declared as being destined to Kenya.

10.2 Further, during the Docks Officers scrutiny of the aforementioned Shipping Bill No. 7876017 dated 27.02.2024, filed for the export of the product described as "Hydrofluoric Acid". the exporter, M/s Kotak Bros. submitted a Material Safety Data Sheet (MSDS) in support of the declaration made under Section 50 of the Customs Act, 1962, and in furtherance of the self-assessment process as prescribed under Section 17 of the said Act. Upon a detailed examination of the MSDS, it was noted that the product contains Hydrogen Fluoride (Chemical Abstracts Service CAS No. 7664-39-3) in concentration of 40%. It is significant to underscore that Hydrogen Fluoride is a controlled chemical substance, specifically classified under Serial No. 09, Entry 1D009 of Category 1D of Appendix-3 to Schedule-2 of the ITC (HS) Classification of Export and Import Items. The said classification places the substance within the SCOMET List, as notified under the FTP issued pursuant to the Foreign Trade (Development and

Regulation) Act, 1992. As per the provisions of the Foreign Trade Policy 2023 and the Handbook of Procedures, particularly Para 2.05 and 2.73, the export of SCOMET-listed items, including those under Category 1D, is governed by a regulatory licensing regime. Exports of such goods are deemed “restricted” and are permitted only against a valid Export Authorisation issued by the Directorate General of Foreign Trade (DGFT). Its export without authorisation constitutes a contravention of Section 11(2) (g) of the FT(D&R) Act, 1992, which prohibits export in violation of the conditions of the Policy. Accordingly, the contents of the MSDS clearly indicate the presence of Hydrogen Fluoride, a substance governed by export control regulations under the SCOMET framework. In the absence of a valid Export Authorisation from the DGFT, any attempt to export the said product constitutes a violation of the Foreign Trade Policy, Handbook of Procedures, and relevant provisions of the Customs Act, 1962, thereby attracting the prescribed penal and confiscatory consequences under the law.

10.3 Vide letter dated 12.03.2024, the exporter acknowledged that they have got an order to export Hydrofluoric Acid to Kenya but they are not aware that it is a restricted item.

10.4 It has been observed that the goods covered under **Shipping Bill** No. 7876017 dated 27.02.2024, declared as Hydrofluoric Acid, with one of the ingredients being Hydrogen Fluoride as mentioned in the MSDS submitted by the Exporter, were attempted to be exported by **M/s Kotak Bros.** to **Kenya**, a destination that does **not fall within the list of permitted countries** specified under **Table 1 of Category 1D of Appendix-3 to Schedule-2 of the ITC (HS) Classification of Export and Import Items**, issued under the **Foreign Trade Policy**.

The item, Hydrogen Fluoride is explicitly listed under **Serial No. 09 (SCOMET Code 1D009)** in **Category 1D** of the **SCOMET (Special Chemicals, Organisms, Materials, Equipment and Technologies) List**, which is governed by the **Foreign Trade (Development and Regulation) Act, 1992**, the **Foreign Trade Policy (FTP)**, and the corresponding **Handbook of Procedures (HBP)**. As per the said classification:

- The export of goods falling under **SCOMET Category 1D** is “**restricted**”.
- Such export is permitted only **against a valid Export Authorisation** issued by the **Directorate General of Foreign Trade (DGFT)** in accordance with **Para 2.73 of the Handbook of Procedures, 2023**.

As per available records and inquiry, **no application** for obtaining the required **Export Authorisation** was submitted by the exporter to DGFT for the subject consignment. Additionally, when called upon to produce such authorization, the exporter failed to furnish any documentary evidence in support of having obtained a valid export license for the item in question.

In view of the foregoing, it is **prima facie evident** that the exporter has attempted to export a **SCOMET-listed restricted item (Hydrogen Fluoride)** to a **non-permitted destination** without obtaining the necessary **Export Authorisation** from DGFT.

10.5 The subject goods are *restricted* for export and in the absence of authorization they become *prohibited* as the conditions subject to which the goods are permitted to be exported have not been complied with.

10.6 The exporter has attempted to export a *restricted item, Hydrogen Fluoride* without the requisite export authorization, by which making the goods *prohibited* and rendering the goods liable for confiscation under section 113(d) of Custom Act 1962 and the exporter, by this act and omission, has rendered himself liable for penalty under section 114(i) of Custom Act, 1962.

10.7 The exporter has stated ignorance of subject goods falling under SCOMET List. However, it is clear that the international transaction of goods is to be done with the knowledge of goods, laws and regulations. Ignorance of law is not an excuse for breaking it.

In the *Ajay Melwani Vs The State of Maharashtra* Case, the Bombay High Court has categorically held that:

“Ignorance of law is no excuse for breaking it, is one of the essential principles of jurisprudence. The rationale behind this principle is that if ignorance was an excuse, every person who is charged for any offence or involved in a crime would merely claim that he was unaware of the law in question in order to avoid liability, even though he was well aware of the consequences of breaking the law.”

"The law enforcement machinery shall come to a grinding halt if ignorance is accepted as a defence. It can also lead to mishandling of law on the part of law breakers and this can never be the intention of Legislature to protect the law breakers by providing a shield of ignorance."

Therefore, the exporter is also liable for penalty Under Section 114 AA of Customs Act, 1962 for this mis-declaration.

10.8 Further, on perusal of the past export data in respect of the subject exporter in 1.5 EDI system, wherein 38 Shipping Bills have been found (as mentioned in Table-B) in which foreign remittance has been short-received or not received and export incentives were claimed in those SBs, thereby, rendering the goods of the past shipping bills liable for confiscation under section 113(ia) and 113(ja) of the Customs Act, 1962 and by this act and omission, the Exporter has rendered himself liable for penalty under section 114(iii) of the Customs Act, 1962.

10.9 In the past shipping bills (as mentioned in Table-B) in which foreign remittance has been short-received or not received, export incentives i.e. Drawback and RoDTEP have also been claimed, by this act and omission, the Exporter has rendered himself liable for penalty under Section 114AB of the Customs Act, 1962.

10.10 For the past shipping bills as mentioned in Table-B wherein foreign remittance has not been received by the exporter as per ICES 1.5, incentives claimed by the exporter in these Shipping Bills are also liable to be demanded from the exporter in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021-Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.

10.11 As per the explicit provisions of Regulation 10(d) of the Customs Broker Licensing Regulations (CBLR), 2018, framed under Section 146 of the Customs Act, 1962, a Customs Broker is legally mandated to:

"Advise his client to comply with the provisions of the Act and the rules and regulations made thereunder, and in case of non-compliance, shall bring the matter to the notice of the Deputy or Assistant Commissioner of Customs, as the case may be."

Further, Regulation 10(e) of the CBLR, 2018, imposes a positive obligation on the Customs Broker to:

"Exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage."

In the instant case, it has been established that the Customs Broker, M/s Benchmark Shipping and Logistics, while facilitating the clearance of goods covered under Shipping Bill No. 7876017 dated 27.02.2024, failed to undertake appropriate diligence and scrutiny in relation to the chemical composition and export classification of the product "Hydrofluoric Acid". Despite having access to the Material Safety Data Sheet (MSDS), which clearly disclosed the presence of Hydrogen Fluoride (CAS No. 7664-39-3) a controlled substance listed under Serial No. 09 (SCOMET Code 1D009) of Category 1D of Appendix-3 to Schedule-2 of the ITC (HS) Classification of Export and Import Items the Customs Broker did not identify or inform the exporter or the jurisdictional Customs authority that the goods in question are "restricted" for export under the SCOMET regime, as per the Foreign Trade Policy and the Foreign Trade (Development and Regulation) Act, 1992. This omission is a clear violation of both:

- **Regulation 10(d)** – for failing to advise the client/exporter to obtain the requisite Export Authorisation from the Directorate General of Foreign Trade (DGFT), and
- **Regulation 10(e)** – for failing to exercise due diligence in verifying the export classification and legal status of the item under the applicable rules.

In light of the foregoing, the Customs Broker, M/s Benchmark Shipping and Logistics, appears to have failed in its statutory duties under Regulations 10(d) and 10(e) of the CBLR, 2018 and is liable to penal action under Sections 114(i) and 114AA of the Customs Act, 1962.

11. Now, M/s. Kotak Bros. (IEC: 0388117451) having their registered office at B-337, Oshiwara Industrial Centre, Goregaon (West), Mumbai, Maharashtra – 400104 are hereby called upon to Show Cause to the Additional Commissioner of Customs CAC, NS-II, JNCH, having office at Jawaharlal

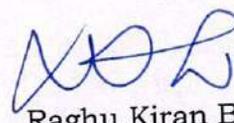
*Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- i. The impugned goods described as "Hydrofluoric Acid" declared in Shipping Bill No. 7876017 dated 27.02.2024 found to contain Hydrogen Fluoride, a SCOMET listed item, having an FOB value of Rs. 54,034.99/- (Rupees Fifty-Four Thousand Thirty-Four Rupees and Paise Ninety-Nine only), should not be held liable for confiscation under the provisions of Section 113(d) due to the mis-declaration or attempted exportation of prohibited or restricted goods in contravention of the applicable statutory regulations;
 - ii. Penalty should not be imposed upon the exporter, M/s. Kotak Bros. (IEC-0388117451) under Section 114(i) of the Customs Act 1962 on account of mis-declaration or attempted exportation of prohibited or restricted goods in contravention of the applicable statutory regulations;
 - iii. Penalty should not be imposed upon the exporter, M/s. Kotak Bros. (IEC-0388117451) under Section 114AA of the Customs Act 1962 on account of mis-declaration even though the exporter has stated ignorance of subject goods falling under SCOMET list, Since, ignorance of law is not an excuse to breaking it;
 - iv. The goods of the Past Shipping Bills, having FOB value of Rs. 3,87,95,663.86/- (Rupees Three Crore Eighty Seven Lakhs Ninty Five Thousand Six Hundred Sixty Three and Eighty Six Paise only) in which foreign remittance has been short-received or not received (as mentioned in Table – B) should not be held liable for confiscation under sections 113(ia) and 113(ja) of the Customs Act, 1962;
 - v. Penalty should not be imposed upon the exporter, M/s. Kotak Bros. (IEC-0388117451) under Section 114(iii) and Section 114AB of the Customs Act 1962 on account of claiming export incentives i.e. Drawback and RoDTEP in the past shipping bills (as mentioned in Table – B) in which foreign remittance has been short-received or not received.
 - vi. For the past shipping bills in which foreign remittance has not been received by the exporter (as mentioned in Table - B), incentives claimed by the exporter (Drawback: Rs. 7,48,362 and RODTEP: Rs. 64,937) in these Shipping Bills shall not be liable to be demanded from the exporter in terms of Section 75 and 75A of the Customs Act 1962 read with Rule 18 of the drawback Rules, 2017 & Section 28AAA and Notification No. 76/2021- Cus(N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
 - vii. The Bond should not be enforced and Cash Security of RS. 20,000 at the time of Provisional release of the goods for Back to Town, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order.
- 12.** The Customs Broker, M/s. Benchmark Shipping and Logistics having address at Office No 18, 2nd Floor, Bhagubhai Chambers, 363, Narshi Natha Street, Masjid Bunder East, Mumbai 400009 hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist- Raigad, Maharashtra, within 30 days of receipt of this notice as to why Penalty should not be imposed on them under Sections 114(i) and Section 114AA of the Customs Act, 1962 read with Regulation 10(d),10(e) of CBLR, 2018 for failure to exercise due diligence as required under the regulations governing customs clearance procedures, in the course of facilitating the attempted export of the restricted goods.
- 13.** The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.
- 14.** In case the notice is eligible to avail the facility of settlement of the case as per the Chapter XIVA of the Customs Act, 1962, and interested in the same, he may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudicating Authority.
- 15.** This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

16. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

17. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

18. The documents relied upon for the purpose of this show cause notice, are enlisted at Annexure 'A' enclosed to this notice. . It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.


Raghu Kiran B. 04/03/26

Commissioner of Customs(In-Situ)
CEAC,NS-II, JNCH

To,

Noticeses,

1. M/s. Kotak Bros. (IEC: 0388117451), B-337, Oshiwara Industrial Centre, Goregaon (West), Mumbai, Maharashtra – 400104.
2. M/s. Benchmark Shipping and Logistics, No 18, 2nd Floor, Bhagubhai Chambers, 363, Narshi Natha Street, Masjid Bunder East, Mumbai - 400009.

Copy to:

1. The Dy. Commissioner of Customs, CRAC (X), JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, SIIB (X), JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva.
4. The Deputy Commissioner, EDI, JNCH, Nhava Sheva
5. The Deputy Commissioner, IRMC, JNCH, Nhava Sheva
6. The Deputy Commissioner of CBS NCH
7. Supdt./CHS, JNCH for display on Notice Board.

ANNEXURE-A (RUDs)

Sr. No.	Particulars
RUD-I	Shipping Bill No. 7876017 dated 27.02.2024
RUD-II	MSDS (Material Safety Data Sheet)
RUD-III	Seizure Memo dated 13.03.2024.
RUD-IV	Provisional Release of the goods for Back to Town.
RUD-V	GST Verification Reply of Exporter.
RUD-VI	Statement of Shri Ketan Kantilal Kotak, Proprietor of M/s. Kotak Bros. (IEC: 0388117451) was recorded under section 108 of the Custom Act, 1962 on 09.06.2025.
RUD-VII	Statement of Shri Mali Amit Naranbhai, F-Card Holder of Customs Broker, M/s Benchmark Shipping and Logistics (11/2449) was recorded under section 108 of the Custom Act, 1962 on 14.07.2025.

BENCHMARK SHIPPING AND LOGISTICS
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: **0000283** Date: **27/02/2024** S/B No.: **7876017** Date: **27/02/2024** Shipping Bill for Export Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

M/s Stained Glass Art KOTAK BROS	2024022700075826	101000 Registration Document	Mumbai	27/02/2024
M/s Stained Glass Art KOTAK BROS	2024022700075827	101000 Registration Document	Mumbai	27/02/2024
M/s Stained Glass Art KOTAK BROS	2024022700075828	101000 Registration Document	Mumbai	27/02/2024
M/s Stained Glass Art KOTAK BROS	2024022700075829	271000 Packing list	Mumbai	27/02/2024
M/s Stained Glass Art KOTAK BROS	2024022700076252	934000 Value declaration (GATT Valuation Declaration)	Mumbai	27/02/2024

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice
-	-	-	Packaging List

Factory Stuffing Sample Accompanied Vessel Name & Voys, Rotation No & Date
NO

I/We declare that particulars given here in true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

Signature of Exporter/CHA with Date

|| OM GAM GANPATAYE NAMAH ||
INVOICE

Exporter  M/S KOTAK BROS B-337, Oshiwara Industrial Centre, Goregaon (West), Mumbai - 400104, Maharashtra, India. Tel: + 91 22 4021 4572		Invoice No. & Date 18 A / 2023-2024 dt 24.02.2024		Exporters Ref	
Consignee M/s Stained Glass Art P. O. Box 27535, Code 00506, Nairobi, Kenya. Tel: + 254 722509297 / 786601249		Buyers Order No. & Date		Other Reference (s)	
Pre Carriage by Place of Receipt by Pre Carrier		Country Of Origin Of Goods INDIA		Country of Final Destination KENYA	
Vessel / Flight No. Port Of Loading Nhava Sheva		Terms Of Delivery & Payment: Advance Payment LUT ARN No. AD2703230666309 GST No. 27AJFPK9748P1Z9 PAN No: AJFPK9748P AD Code: 0200398-6000009 Bank Of Baroda CA No: 0403 0200 000 115 Mandvi Branch, Mumbai-3, Maharashtra.			
Port Of Discharge Mombasa					
Marks & Nos / Container No. KOTAK S G A MOMBASA NO. 18 TO 21		No. & Kind Of Packages 4 Wooden Cases		Description Of Goods Hydrofluoric Acid UNNA:1790 PG: II (Class 6.1) IIP Certification No. UN 107637 0009 Rev.02 (HSN CODE 28111100)	
		Quantity		Rate US \$	
		152 Kgs		7.44	
				Amount US \$	
				1130.88	
		Total		152 Kgs	
				1130.88	
		Other Charges		1.12	
Net Wt: 152 Kgs Gr. Wt: 200 Kgs		(Freight & Other Charges Prepaid US \$ 474.64)			
		C & F TOTAL		1132.00	
Amount Chargeable (in words) U. S. Dollars One Thousand One Hundred And Thrity Two Only.					
Declaration We declare that this Invoice shows the actual price of the goods described and that all particulars are true and correct.				Signature & Date for KOTAK BROS ketan k kotak 24.02.2024 PROPRIETOR	

|| OM GAM GANPATAYE NAMAH ||
PACKING LIST

Exporter  M/S KOTAK BROS B-337, Oshiwara Industrial Centre, Goregaon (West), Mumbai - 400104, Maharashtra, India. Tel: + 91 22 4021 4572	Invoice No. & Date 18 A / 2023-2024 dt 24.02.2024	Exporters Ref	
	Buyers Order No. & Date _____ Other Reference (s) _____		
Consignee M/s Stained Glass Art P. O. Box 27535, Code 00506, Nairobi, Kenya. Tel: + 254 722509297 / 786601249	Buyer (if other than consignee) _____		
	Country Of Origin Of Goods INDIA	Country of Final Destination KENYA	
Pre Carriage by _____	Place of Receipt by Pre Carrier _____		
Vessel / Flight No. _____	Port Of Loading Nhava Sheva		
Port Of Discharge Mombasa	Final Destination Mombasa		
Marks & Nos / Container No. KOTAK S G A MOMBASA NO. 18 TO 21	No. & Kind Of Packages 4 Wooden Cases	Description Of Goods CASE NO. 18 TO 21 Hydrofluoric Acid UNNA:1790 PG: II (Class 6.1) IIP Certification No. UN 107637 0009 Rev.02 (4 Barrels @ 38 Kgs each)	Quantity 152 Kgs
		TOTAL	152 Kgs
Net Wt: 152 Kgs Gr. Wt: 200 Kgs		Signature & Date for KOTAK BROS <i>Ketan k. Kotak</i> 24.02.2024 PROPRIETOR	

Acknowledgment for LUT

You have filed the application successfully and the particulars of the application are given as under :

Application Reference Number (ARN)	AD2703230666309
Date of filing	29/03/2023
Time of filing	15:48
Goods and Services Tax Identification Number (GSTIN)	27AJFPK9748P1Z9
Legal Name	KETAN KANTILAL KOTAK
Trade Name (if available)	KOTAK BROS
Center Jurisdiction	RANGE-III
State Jurisdiction	MOTILAL-NAGAR_701
Filed By	KETAN KOTAK

Acknowledgement for filing of LUT will be transmitted to the concerned Tax authority online.

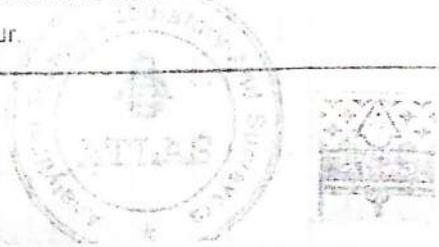
It is a system generated acknowledgement and does not require any signature.



Physical state and appearance: Liquid
 Odor: Acid (Strong)
 Taste: Not available.
 Molecular Weight: Not applicable
 Color: Colorless, Clear
 pH (1% soln/water): ~2 (Acidic)
 Boiling Point: 108°C (226.4°F)
 Melting Point: ~-36.111°C (-33°F)
 Critical Temperature: Not available.
 Specific Gravity: 1.15 - 1.18 (Water = 1)
 Vapor Pressure: 3.3 kPa (@ 29°C)
 Vapor Density: 1.97 (Air = 1)
 Volatility: Not available.
 Odor Threshold: 0.5-3 ppm
 Water/Oil Dist. Coeff.: Not available.
 Ionicity (in Water): Not available.

Section 10: Stability and Reactivity Data

Stability: The product is stable.
Instability Temperature: Not available
Conditions of Instability: Incompatible materials
Incompatibility with various substances:
 Highly reactive with metals. Reactive with organic materials, alkalis.
Corrosivity:
 Extremely corrosive in presence of glass, of aluminum, of stainless steel(304), of stainless steel(316), Slightly corrosive in presence of copper.
Special Remarks on Reactivity:
 Incompatible with glass, ceramics, concrete, alkali materials, and will generate hydrogen gas on contact with metals, leather, rubber, common metals, carbonates, sulfides, cyanides, oxides of silicon, fluorine. Reacts violently with: Acetic anhydride, Ethylamine ethanol, Ammonium hydroxide, Arsenic trioxide, Bismuthic acid (produces oxygen), Calcium oxide, Chlorosulfonic acid, Di-aluminum octavanadium tridecahydride, Ethylene diamine, Ethylenimine, Fluorine, Mercuric oxide, Mercury (II) oxide plus organic materials(above zero degree C), Nitric acid plus lactic acid (mixtures are unstable), Nitric acid plus propylene glycol, Ofen-Phenylazopiperidine, Phosphoric anhydride (Phosphorus pentoxide unites with hydrogen fluoride vigorously, even at 19.5 degrees C, HSDB 1990), Potassium permanganate, Potassium tetrafluorosilicate(2-) favors silicon tetrafluoride gas, Propiolactone (beta-), Propylene glycol and silver nitrate (gas evolution and formation of silver fulminate), Propylene oxide, Sodium, Sodium hydroxide, Sodium tetrafluorosilicate, Sulfuric acid, Vinyl acetate.
Special Remarks on Corrosivity:
 It corrodes most substances except lead, wax, polyethylene, and platinum. It will attack some forms of plastics, rubber and coatings. It attacks glass or stoneware, dissolving the silica. Minor corrosive effect on bronze.
Polymerization: Will not occur.



	<p>सीमाशुल्क आयुक्त का कार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृत निर्यात आकलन कक्ष, जवाहरलाल नेहरू सीमाशुल्क भवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावा शेवा, तालुका -उरण, जिला -रायगढ, महाराष्ट्र 707 400- NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</p>
---	---

F.No. CUS/ASS/MISC/361/2024-CEAC

Date: 17-04-2024

To,
The Dy./Asstt. Commissioner of Customs,
JWR CFS,
JNCH, Nhava Sheva

Sir,

Sub: Provisional release of the goods for Back to Town covered under Shipping Bill No. 7876017 dated 27.02.2024 - reg.

Please refer to the above-mentioned subject.

The request for provisional release of the subject goods for Back To Town was allowed on the below mentioned conditions-

1. To submit Bond for 100% FOB value of the goods.
2. To submit Bank Guarantee of 20,000/- (Rupees Twenty Thousand only).

With regards to the above, the exporter M/s. Kotak Bros has submitted the Bond of Rs. 54,034.99/- and Cash Security of 20,000/- vide Challan No. HCM-1201 dated 17.04.2024 for provisional release to this office and the same have been accepted by the undersigned.

This is for your information and necessary action.

Yours faithfully,

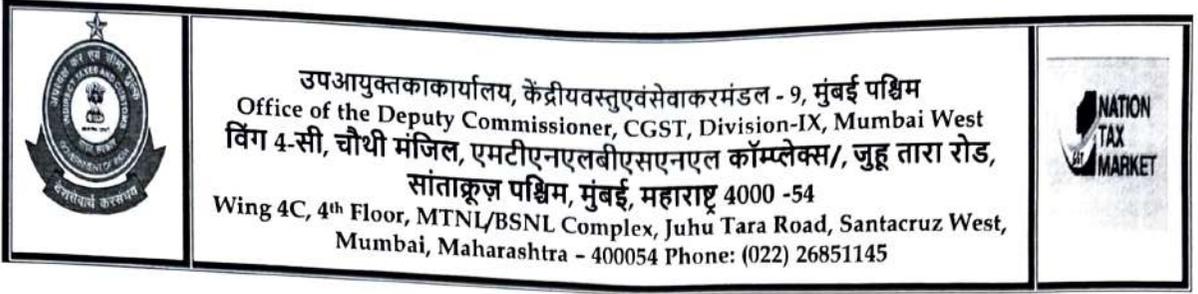
(Manoj Kumar Hessa)
Deputy Commissioner of Customs
CEAC, JNCH, NHAVA SHEVA

Copy to:

1. M/s. Kotak Bros
2. Manager, JWR CFS
3. DC, SIIB(X)

Signed by Manoj Kumar Hessa
Date: 17-04-2024 17:29:33

*These Receipts are
Daily
P.407
9892573446*



Mumbai, 02nd July, 2025.

To,
The Joint Commissioner of Customs,
SIIB(X),NS-II,JNCH

Sir/Madam,

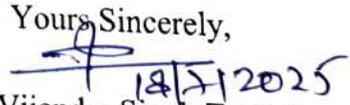
**Subject: - Verification Of Genuineness of M/S Kotak Bros (GSTIN:
27AJFPK9748P1Z9)-reg**

Please refer your office letter dated 10/06/2025. In this regard, the point wise reply is as under-

1. As per PV report (Conducted on 27/02/2025) the taxpayer is existing on their PPOB.
2. The taxpayer is existing on the declared premises.
3. The status of taxpayer is shown as 'Active'. Further, the taxpayer has filed GST return upto the Month of May-2025.
4. The taxpayer has filed refund upto the period 11/2023. As per record available it appears that the refund application has been processed after through verification and granted as per eligibility.
5. The copy of Physical Verification report is attached for ready reference.

This is for information and further necessary action at your end.

Yours Sincerely,


(Dr. Vijendra Singh Teotia)
Deputy Commissioner,
Division-IX, Mumbai West

Encl- As mentioned above.

Statement | Proprietor of M/s. Kotak Bros (IEC: 0388117451)

Statement of Mr. Ketan Kantilal Kotak, Proprietor of M/s. Kotak Bros (IEC: 0388117451) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 09.06.2025 at 02.00 PM.

In compliance to the Summons dated 06.06.2025, I present myself on behalf of the firm, M/s. Kotak Bros (IEC: 0388117451) to record statement u/s 108 of Custom Act, 1962 on 26.08.2023. I have been explained the provisions of section 108 of Custom Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable under Bharatiya Nyaya Sanhita (BNS), 2023. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation.

I, Proprietor of M/s. Kotak Bros (IEC: 0388117451) and am fully authorized to give statement on behalf of the firm. I am 58 years old and I can read, write, and understand Hindi and English. I have studied till B.Com from Mumbai. I am requesting officer to type my statement on computer as per my say. My mobile No. is 9821098559. I am married. I am staying at the above mentioned address along with my family. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No. 8002 8817 0447. I put my dated signature on the document as a token of submitting the same.

On being asked about my company's office, I state that the Company's office is situated at B-337, Oshiwara Industrial Centre, Opp. Goregaon Bus Depot, New Link Road, Contact No. 40214572, Goregaon(W), Mumbai, Maharashtra- 400104.

Q.1 Please introduce yourself.

Ans. I am Ketan Kantilal Kotak, Proprietor of M/s. Kotak Bros (IEC: 0388117451). I oversee all operations of the firm. The company recorded a turnover of ₹2.13 crores during the financial year 2023-2024.

Q.2 Please provide a brief description of M/s. Kotak Bros (IEC: 0388117451). Are you authorized to record this statement on behalf of the exporter?

Ans. M/s. Kotak Bros is a merchant exporter primarily dealing in stationery items, with a major export market in African and Gulf countries. As the proprietor, I am fully authorized to provide and record this statement on behalf of the firm.

Q.3 Did you file Shipping Bill No. 7876017 dated 27.02.2024 for the export of Hydrofluoric Acid?

Ans. Yes, we filed the said shipping bill through our Customs Broker, M/s. Benchmark Shipping and Logistics. However, we were subsequently informed by them that the shipping bill had been referred to SIIB(X) for 100% examination due to SCOMET-related concerns.

Q.4 Please explain the nature of the goods declared as "Hydrofluoric Acid" in the aforementioned shipping bill.

Ans. Hydrofluoric Acid is a chemical commonly used in the glass manufacturing industry. Typically, glass is coated with beeswax or paraffin, and designs are etched

Ans. No, sir. We were not informed or guided by the Customs Broker regarding the SCOMET classification.

Q.13 It is alleged that you are merely a frontman with no independent financial means. What do you have to say?

Ans. I strongly deny this allegation. I am submitting a copy of my Income Tax Return for FY 2023-2024, duly signed and dated, reflecting a total income of ₹16,24,430.

Q.14 Do you accept liability for fine and penalty for the attempted export of a SCOMET item?

Ans. Yes, sir. I accept liability for the fine and penalty. However, I respectfully request that a lenient view be taken as the act was unintentional and this was our first export of Hydrofluoric Acid.

Q.15 Do you have anything further to submit?

Ans. Sir, we humbly acknowledge our unintentional mistake and are ready to pay fine and penalty. We request that a lenient view be considered in this matter.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. Statement of mine is correctly recorded as per my say.

The above mentioned statement of mine running into 03 pages has been given as my true correct and voluntary without any force, threat, inducement or coercion. On my request the said statement has been typed on the office computer of SIIB (X) JNCH, Nhava Sheva Dist Raigad Maharashtra-400707 as per my say and I certify it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. Statement of mine is correctly recorded as per my say.

(Mr. Ketan Kantilal Kotak)

Proprietor of M/s Kotak Bros (IEC: 0388117451)

Ketan K Kotak
26/12

Typed by me
Neeraj Kumar
09/06/2025

Neeraj Kumar Gupta

IO, SIIB(X), JNCH

Before me,

Jagatpreet
Jagatpreet

SIO, SIIB(X), JNCH

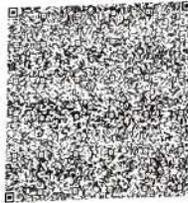


भारत सरकार
Government of India

भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India

नोंदणी क्रमांक: / Enrolment No.: 0000/00110/09845

To
केतन कांतीलाल कोटक
Ketan Kantilal Kotak
A-1105, GUNDECHA SYMPHONY,
OFF NEW LINK ROAD, FUN REPUBLIC LANE,
ANDHERI WEST,
VTC: Azad Nagar S.O,
Sub District: Mumbai,
District: Mumbai,
State: Maharashtra,
PIN Code: 400053,
Mobile: 9821098559



Signature Not Verified
Digitally signed by Ketan Kantilal Kotak
Date: 2024.08.09 12:55:50
GMT+05:30

आपला आधार क्रमांक / Your Aadhaar No. :

8002 8817 0447

VID : 9139 7113 5500 7942

माझे आधार, माझी ओळख



भारत सरकार
Government of India



Aadhaar no. issued: 03/02/2012



केतन कांतीलाल कोटक
Ketan Kantilal Kotak
जन्म तारीख/DOB: 27/09/1967
पुरुष/ MALE

आधार हा ओळखीचा पुरावा आहे, नागरिकत्व किंवा जन्मतारखेचा नाही.
हे फक्त पडताळणीसाठी वापरले जावे (ऑनलाइन प्रमाणीकरण किंवा QR कोडचे स्कॅनिंग/ ऑफलाइन XML)
Aadhaar is proof of identity, not of citizenship or date of birth. It should be used with verification (online authentication, or scanning of QR code / offline XML).

8002 8817 0447

माझे आधार, माझी ओळख



Government of India



माहिती / INFORMATION

- आधार हा ओळखीचा पुरावा आहे, नागरिकत्वाचा किंवा जन्मतारखेचा नाही. जन्मतारीख आधार क्रमांक धारकाने प्रस्तुत केलेल्या नियमांमध्ये निर्दिष्ट केलेल्या जन्मतारीख दस्तऐवजाच्या पुराव्याद्वारे समर्थित असलेल्या माहितीवर आधारित आहे.
- ह्या आधार पत्राची पडताळणी UIDAI-नियुक्त प्रमाणीकरण एजन्सीद्वारे ऑनलाइन प्रमाणीकरणद्वारे किंवा ॲप स्टोअरमध्ये उपलब्ध mAadhaar किंवा Aadhaar QR स्कॅनर ॲप वापरून किंवा www.uidai.gov.in वर उपलब्ध सुरक्षित QR कोड रीडर ॲप वापरून QR कोड स्कॅनिंगद्वारे सत्यापित केले जावे.
- आधार अद्वितीय आणि सुरक्षित आहे.
- ओळख आणि पत्त्याला आधार देणारी कागदपत्रे आधार नोंदणीच्या तारखेपासून दर 10 वर्षांनी आधारमध्ये अद्यतनित केली जावीत.
- आधार तुम्हाला विविध सरकारी आणि गैर-सरकारी लाभ/सेवांचा लाभ घेण्यास मदत करते.
- आधारमध्ये तुमचा मोबाईल नंबर आणि ईमेल आयडी अपडेट ठेवा.
- आधार सेवांचा लाभ घेण्यासाठी mAadhaar ॲप डाउनलोड करा.
- आधार/बायोमेट्रिक्स वापरत नसताना सुरक्षितता सुनिश्चित करण्यासाठी लॉक/अनलॉक आधार/बायोमेट्रिक्सचे वैशिष्ट्य वापरा.
- आधारची मागणी करणाऱ्या संस्थांनी संमती घेणे बंधनकारक आहे.
- Aadhaar is proof of identity, not of citizenship or date of birth (DOB). DOB is based on information supported by proof of DOB document specified in regulations, submitted by Aadhaar number holder.
- This Aadhaar letter should be verified through either online authentication by UIDAI-appointed authentication agency or QR code scanning using mAadhaar or Aadhaar QR Scanner app available in app stores or using secure QR code reader app available on www.uidai.gov.in.
- Aadhaar is unique and secure.
- Documents to support identity and address should be updated in Aadhaar after every 10 years from date of enrolment for Aadhaar.
- Aadhaar helps you avail of various Government and Non-Government benefits/services.
- Keep your mobile number and email id updated in Aadhaar.
- Download mAadhaar app to avail of Aadhaar services.
- Use the feature of Lock/Unlock Aadhaar/biometrics to ensure security when not using Aadhaar/biometrics.
- Entities seeking Aadhaar are obligated to seek consent.



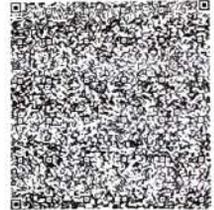
भारतीय विशिष्ट ओळख प्राधिकरण
Unique Identification Authority of India



Details as of 29/08/2025

पत्ता:
ए-1105, गुंडेचा सिमफनी, ऑफ न्यू लिंक रोड, फुन
रिपब्लिक लेन, अंधेरी पश्चिम, आझाद नगर एस.ओ, मुंबई,
महाराष्ट्र - 400053

Address:
A-1105, GUNDECHA SYMPHONY, OFF
NEW LINK ROAD, FUN REPUBLIC LANE,
ANDHERI WEST, Azad Nagar S.O, DIST:
Mumbai,
Maharashtra - 400053



8002 8817 0447

VID : 9139 7113 5500 7942

1947 | help@uidai.gov.in | www.uidai.gov.in

Ketan K Kotak
9/8/25

M/s. KOTAK BROTHERS
(PROP:- KETAN, K. KOTAK)
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)
TO OPENING STOCK	4,11,668	BY SALES	2,13,28,402
TO PURCHASE	2,15,11,683	BY FRIGHT & OTHER CHARGES	6,75,656
TO SEA FREIGHT	84,989	BY RODTEP SALE	1,96,936
TO CLEARING CHARGES	2,36,127	BY CLOSING STOCK	40,48,109
TO CLEARING AGENCY CHARGES	28,000	(AS VALUED, VERIFIED & CERTIFIED BY THE PROPRIETOR)	
TO AIR FREIGHT CHARGES	3,12,703		
TO GROSS PROFIT C/d	36,63,933		
	2,62,49,103		2,62,49,103
TO A.C. MAINTENANCE	24,500	BY GROSS PROFIT C/D	36,63,933
TO AUDITOR REMUNERATION	40,000	BY BANK INTEREST BOB	43,862
TO BANK CHARGES	27,688	BY DUTY DRAWBACK	2,22,328
TO COMPUTER MAINTENANCE	9,443	BY FOREIGN EXCHANGE DIFFERENCE	3,52,006
TO CONVEYANCE CHARGES	66,673	BY TRADE DISCOUNT	1,71,636
TO COURIER CHARGES	16,430	BY F & O INCOME	3,661
TO DEPRECIATION	1,86,537		
TO ELECTRICITY CHARGES	38,751		
TO ENTERTAINMENT EXPENSES	17,140		
TO FOREIGN BANK CHARGES	826		
TO FUMIGATION CHARGES	8,000		
TO INSURANCE	27,089		
TO INTEREST ON TDS	400		
TO INTERNET CHARGES	7,184		
TO LOADING & UNLOADING CHARGES	57,450		
TO LOCAL FREIGHT CHARGES	800		
TO LOCAL TRAVEL EXPENSES	25,500		
TO MEMBERSHIP FEES	2,900		
TO MISCELLANEOUS EXPENSES	802		
TO MOTOR CAR PETROL	1,05,976		
TO MOTOR CAR REPAIRS	11,815		
TO OFFICE RENT	3,60,000		
TO OFFICE REPAIRS & MAINTENANCE	31,962		
TO OFFICE EXPENSES	77,782		
TO PROFESSIONAL TAX-KKK	2,500		
TO PROPERTY TAX	32,968		
TO PACKING & HANDCART CHGS	3,17,455		
TO PACKING CHARGES	468		
TO PRINTING & STATIONERY	11,245		
TO PROFESSIONAL FEES	59,482		
TO SALARY	14,42,181		
TO STAFF WELFARE EXPENES	35,879		
TO TELEPHONE CHARGES	7,075		
TO TEA & TIFFIN EXPENSES	42,730		
TO TRANSPORT CHARGES	74,759		
TO AMOUNT WRITTEN OFF	5,807		
TO XEROX CHARGES	2,223		
TO NET PROFIT C/D	12,77,005		
TOTAL	44,57,426	TOTAL	44,57,426

NOTES FORMING PART OF THE ACCOUNTS
 PER OUR REPORT ATTACHED
 FOR V. MAHENDRA & CO.
 CHARTERED ACCOUNTANTS
 FIRM REG NO : 105786W

FOR KOTAK BROTHERS.

Jishub
 CA JIGNESH P SHAH
 PARTNER
 Mem.No.:107293
 PLACE : MUMBAI
 DATE : 27.09.2024



Ketan K Kotak
 KETAN KOTAK
 PROPRIETOR



Ketan K Kotak
S/G K 25

Tax Invoice
(Tax Analysis)

Dated 28-Nov-23

Invoice No. **SSC/0437/2023-24**

SANVI SALES CORPORATION

Shop No.2 Prabhunt Building,
Behind Haridwar Hotel,
Opp. S T Bus Depo, Gurunanak Nagar,
Vasai (West) -401202

GSTIN/UIN: 27AMPLM7716N1ZB
State Name Maharashtra, Code : 27
E-Mail kamal maskaria79@gmail.com

Party **Kotak Bros**
B-337, Oshiwara Industrial Centre,
Opp Goregaon Bus Depot, New Link Road,
Goregaon(West), Mumbai-400104
Tel 02240214572
Mbn09821098559

GSTIN/UIN : 27AJFPK9748P1Z9
State Name : Maharashtra, Code : 27

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
	1,68,000.00	9%	15,120.00	9%	15,120.00	30,240.00
39199090	18,500.00	9%	1,665.00	9%	1,665.00	3,330.00
3919199090	11,400.00	9%	1,026.00	9%	1,026.00	2,052.00
39269099	7,000.00	9%	630.00	9%	630.00	1,260.00
84242000	4,000.00	9%	360.00	9%	360.00	720.00
34051000	4,625.00	9%	416.25	9%	416.25	832.50
68042210	1,700.00	9%	153.00	9%	153.00	306.00
6804	1,625.00	9%	146.25	9%	146.25	292.50
68051010	3,600.00	9%	324.00	9%	324.00	648.00
62055990	1,600.00	6%	96.00	6%	96.00	192.00
8211	3,770.00	9%	339.30	9%	339.30	678.60
28262010	4,000.00	9%	360.00	9%	360.00	720.00
3204	36,100.00	9%	3,249.00	9%	3,249.00	6,498.00
28111100	28,500.00	9%	2,565.00	9%	2,565.00	5,130.00
32159090	2,000.00	9%	180.00	9%	180.00	360.00
6906	1,80,125.00	9%	16,211.25	9%	16,211.25	32,422.50
8311	3,425.00	9%	308.25	9%	308.25	616.50
85151100	11,750.00	9%	1,057.50	9%	1,057.50	2,115.00
94054090	9,500.00	9%	855.00	9%	855.00	1,710.00
8536	3,500.00	9%	315.00	9%	315.00	630.00
39181000	2,880.00	9%	259.20	9%	259.20	518.40
39259090	9,250.00	9%	832.50	9%	832.50	1,665.00
65044090						
Total	5,16,850.00		46,468.50		46,468.50	92,937.00

Tax Amount (in words) : INR Ninety Two Thousand Nine Hundred Thirty Seven Only

for SANVI SALES CORPORATION

Authorised Signatory

Kotak Bros
2/8/23

and Services Tax - GSTR-2B (Quarterly)

Taxable Inward supplies received from registered persons

Slno	UT Tax (₹)	Cess (₹)	GSTR-1IFF/GSTR-3 Period	GSTR-1IFF/GSTR-3 Filing Date	ITC Availability	Reason	Applicable % of Tax Rate	Source
1	0.00	0.00	0.00 Dec'23	10/01/2024	Yes		100%	
2	27.00	0.00	0.00 Dec'23	05/01/2024	Yes		100%	
3	36.09	0.00	0.00 Dec'23	11/01/2024	Yes		100%	E-Invoice
4	46372.50	0.00	0.00 Dec'23	11/01/2024	Yes		100%	E-Invoice
5	96.00	0.00	0.00 Dec'23	11/01/2024	Yes		100%	
6	82.26	0.00	0.00 Dec'23	11/01/2024	Yes		100%	
7	31.50	0.00	0.00 Dec'23	10/01/2024	Yes		100%	
8	630.00	0.00	0.00 Dec'23	11/01/2024	Yes		100%	
9	495.00	0.00	0.00 Dec'23	06/01/2024	Yes		100%	
10	265.30	0.00	0.00 Dec'23	11/01/2024	Yes		100%	
11	33.00	0.00	0.00 Oct'23	02/11/2023	Yes		100%	
12	26633.90	0.00	0.00 Oct'23	11/11/2023	Yes		100%	
13	685.44	0.00	0.00 Oct'23	11/11/2023	Yes		100%	
14	1211.76	0.00	0.00 Oct'23	10/11/2023	Yes		100%	
15	4950.00	0.00	0.00 Oct'23	07/11/2023	Yes		100%	
16	43.20	0.00	0.00 Oct'23	11/11/2023	Yes		100%	
17	1495.31	0.00	0.00 Oct'23	11/11/2023	Yes		100%	
18	36.09	0.00	0.00 Oct'23	11/11/2023	Yes		100%	
19	3451.50	0.00	0.00 Oct'23	11/11/2023	Yes		100%	E-Invoice
20	1838.26	0.00	0.00 Oct'23	09/11/2023	Yes		100%	E-Invoice
21	0.00	0.00	0.00 Oct'23	11/11/2023	Yes		100%	
22	78.76	0.00	0.00 Oct'23	08/11/2023	Yes		100%	
23	10.33	0.00	0.00 Oct'23	11/11/2023	Yes		100%	E-Invoice
24	19.80	0.00	0.00 Oct'23	11/11/2023	Yes		100%	E-Invoice
25	7778.71	0.00	0.00 Oct'23	08/11/2023	Yes		100%	
26	110520.00	0.00	0.00 Oct'23	11/11/2023	Yes		100%	
27	1610.24	0.00	0.00 Oct'23	08/11/2023	Yes		100%	
28	5562.00	0.00	0.00 Oct'23	10/11/2023	Yes		100%	
29	923.40	0.00	0.00 Oct'23	11/11/2023	Yes		100%	
30	976.86	0.00	0.00 Oct'23	10/11/2023	Yes		100%	
31	279.00	0.00	0.00 Oct'23	10/11/2023	Yes		100%	
32	82.26	0.00	0.00 Oct'23	07/11/2023	Yes		100%	
33	1740.10	0.00	0.00 Nov'23	11/11/2023	Yes		100%	
34	95.26	0.00	0.00 Nov'23	08/12/2023	Yes		100%	
35	4685.67	0.00	0.00 Nov'23	10/12/2023	Yes		100%	E-Invoice
36	344.25	0.00	0.00 Nov'23	11/12/2023	Yes		100%	
37	36.09	0.00	0.00 Nov'23	10/12/2023	Yes		100%	E-Invoice
38	88.85	0.00	0.00 Nov'23	11/12/2023	Yes		100%	
39	88.00	0.00	0.00 Nov'23	11/12/2023	Yes		100%	
40	381.00	0.00	0.00 Nov'23	11/12/2023	Yes		100%	
41	36.00	0.00	0.00 Nov'23	02/12/2023	Yes		100%	
42	1206.00	0.00	0.00 Nov'23	09/12/2023	Yes		100%	E-Invoice
43	408.42	0.00	0.00 Nov'23	07/12/2023	Yes		100%	E-Invoice
44	7807.23	0.00	0.00 Nov'23	07/12/2023	Yes		100%	E-Invoice
45	11375.25	0.00	0.00 Nov'23	09/12/2023	Yes		100%	
46	0.00	0.00	0.00 Nov'23	11/12/2023	Yes		100%	

detas solas
9/6/25

CUSTOMERS BENEFIT

NAME OF THE SIGN: AMIT NARANBHAI MALI
PROPRIETOR

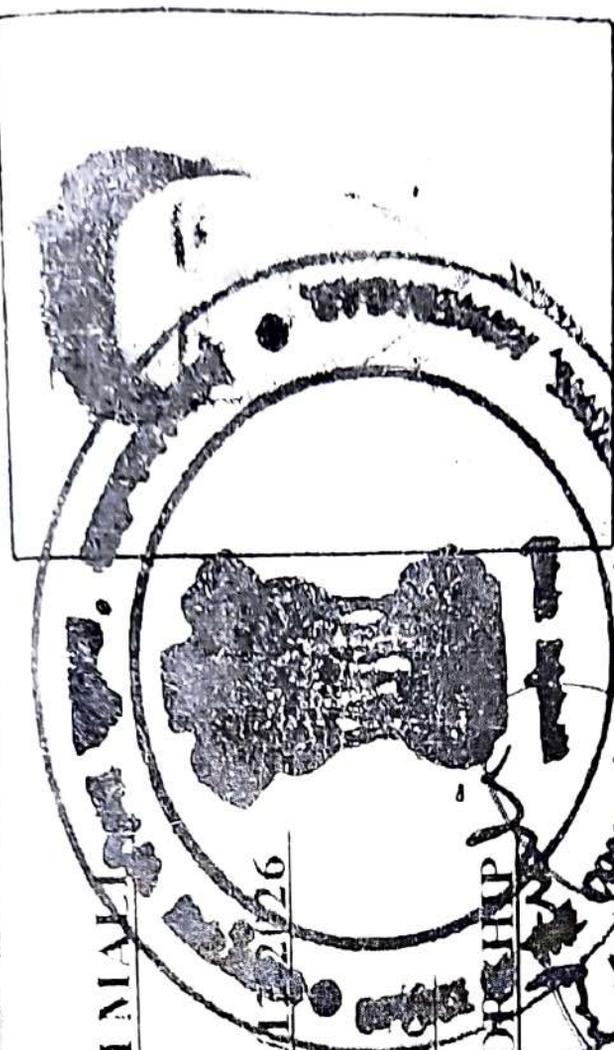
VALID UP TO: 15/12/2016 Valid upto 15/12/2026

NAME OF THE CUSTOMS BROKER: BENCHMARK SHIPPING AND LOGISTICS

TYPE OF CUSTOMS BROKER: PROPRIETORSHIP

SPECIFIC SIGNATURE OF THE CUSTOMS BROKER

AMIT NARANBHAI MALI have passed the examination conducted under Regulation 6 of the Customs Brokers Licensing Regulations, 2013.



Handwritten signature and date: 16/3/17

F/13/16

Signature of the Deputy Assistant Commissioner of Customs
R I on request of

||OMGAMGANAPATAYENAMAH||



B-337,OshiwaraIndustrialCentre,Opp.GoregaonBusDepot,
NewLinkRoad,Goregaon(West),Mumbai-400104,Maharashtra,India.
Tel:+912240214572E-mail:kotakbros@gmail.com

Date -24.02.2024

To whom so ever it may concern

subject - SCOMET Declaration

This is to certify that goods - (Hydrofluoric Acid UNNA:1790 PG: II (Class 6.1) IIP Certification No. UN 107637 0009 Rev.02 (HSN CODE 28111100) covered by our invoice - 18 A / 2023-2024 dt 24.02.2024 does not fall under scomet list. Further it is also declared that the said goods are Hazardous goods of class 6.1

request to do the needful

For KOTAK BROS,
ketan k. kotak
Proprietor.



Ketan K. Kotak
14 July 2025

|| OM GAN GANAPATAYE NAMA ||



B-337, Oshiwara Industrial Centre, Opp. Goregaon Bus Depot,
New Link Road, Goregaon (West), Mumbai - 400 104 Maharashtra, India.
Tel: + 91 22 2876 9572 E-mail: kotakbros@gmail.com

Date: 04 08 2018

To
The Asst/Dpty Commissioner of Customs
Nhava Shiva Customs

Sub: Authority Letter and Declaration
Ref: Import Consignment & Export Shipment

Dear Sir

We hereby appoint M/s BENCHMARK SHIPPING AND LOGISTICS Having their office address Office No. 2nd Floor, Bhagubhai Chambers, 363, Narshi Natha Street, Masjid Bunder (west), Mumbai-400 009 as our Custom Broker to file our Bill of Entry / Shipping Bill on our behalf and represent us before Customs and other Allied Agencies to complete all the documentation formalities up to delivery of the import consignment or export of our export shipment on our behalf.

We declare that we have read and understood Customs Law, Foreign Trade Policy / Procedure and other Law being in force in India for Import / Export shipment and Documents submitted herewith are True, Complete and Correct in all manner and nothing has been concealed or attempted to be concealed from Customs and any other Authority.

Further we state that we understand that we are solely responsible for any irregularities or miss declaration if found in our above referred consignment / shipment or in any of the documents or cargo presented herewith.

Further we understand that we alone are and will be solely liable for any penal action - monetary or other - under terms of provision made under Customs Law and all Allied Acts applicable.

We further state, declare and undertake that Custom Broker was not been consulted in any manner while placing/receiving order to/from our overseas supplier/buyer and also at the time of importation/exportation of goods into/from India or likewise similar goods or any catalogue or brochure have been physically shown or presented here with by our Custom Broker prior to offering cargo for import or export clearance only on the basis of documents provided by us.

Appointment of Custom Broker under this Authority is specific to and limited to process our documents as provided by us for Customs clearance with Customs Authority as a Licensee (Custom Broker) only.

We further undertake that we are solely responsible and liable for any action that Department may choose to take in this regard and absolve Custom Broker for any responsibility whatsoever.

For KOTAK BROS
Kotak Bros
Proprietor

Handwritten signature and date: 14 July 2025

आयकर विभाग
INCOME TAX DEPARTMENT

भारत सरकार
GOVT. OF INDIA

स्थायी लेखा संख्या कार्ड
Permanent Account Number Card

AJFPK9748P

नाम/ Name
KETAN KANTILAL KOTAK

पिता का नाम/ Father's Name
KANTILAL TULSIDAS KOTAK

जन्म की तारीख/ Date of Birth
27/09/1967

हस्ताक्षर/ Signature
Ketan Kotak





05052018

Ketan Kotak

14 July 2025

For KOTAK BROS.

Ketan Kotak
Proprietor.





Government of India
Form GST REG-06
 [See Rule 10(1)]

Registration Certificate

Registration Number : 27AJFPK9748P1Z9

1.	Legal Name	KETAN KANTILAL KOTAK		
2.	Trade Name, if any	KOTAK BROS		
3.	Constitution of Business	Proprietorship		
4.	Address of Principal Place of Business	3RD FLOOR, B-337, OSHIWARA INDUSTRIAL CENTRE, NEW LINK ROAD, GOREGAON WEST, Mumbai Suburban, Maharashtra, 400104		
5.	Date of Liability	01/07/2017		
6.	Period of Validity	From	01/07/2017	To NA
7.	Type of Registration	Regular		
8.	Particulars of Approving Authority	Signature: _____ Validity unknown Digitally signed by DS GOODS AND SERVICES TAX NETWORK 1 Date: 2018.07.29 01:34:00 IST		
	Name			
	Designation			
	Jurisdictional Office			
9.	Date of issue of Certificate	29/07/2018		
Note: The registration certificate is required to be prominently displayed at all places of business in the State.				

This is a system generated digitally signed Registration Certificate issued based on the deemed approval of application on 01/07/2017.

Handwritten signature
 14 July 2025

For KOTAK BROS,
Handwritten signature of Ketan Kantilal Kotak
Proprietor.





GSTIN 27AJFPK9748P1Z9
 Legal Name KETAN KANTILAL KOTAK
 Trade Name, if any KOTAK BROS

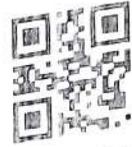
Details of Additional Places of Business

Total Number of Additional Places of Business in the State 0

Ketan Kantilal Kotak
14 July 2025

For KOTAK BROS,
Ketan Kantilal Kotak
Proprietor.





Scan code to download our MOBILE APP

Your Electricity Bill for : Oct-17

Your bill amount payable (round sum)

₹ : 10890.00
Due by* : 23-11-2017*

*Please refer to current bill amount. Previous balance is payable immediately.

Round sum bill payable (after discount of ₹: 88.14) on or before discount date 09-11-2017
₹ : 10800.00

Round sum bill payable (including DPC of ₹: 136.11) after due date 23-11-2017
₹ : 11020.00#

#Payable within one month after due date, thereafter interest applicable as per MERC tariff order.

Track your consumption

Bar Graph	Units (kwh)	Month/Year
[Bar]	697	Sep-17
[Bar]	891	Aug-17
[Bar]	1047	Jul-17
[Bar]	676	Jun-17

BILL OF SUPPLY
 Account No.: 151000037 | Bill No.: 102041860409 | Bill Date: 02-11-2017
 Name : KETAN KANTILAL KOTAK
 Address : B-337 OSHIWARA IND CFNTER PREMISES CHS LTD
 OPP.GOREGAON BUS DEPOT,
 NEW LINK RD.GOREGAON(WEST) MUMBAI 400104
 Mobile No.: N.A (Please call 1800 200 3030 to register)
 Bill Distribution No. : CENTRAL/CZ2-GOREGAON (W)/12/810/85B/089/016
 Cycle No. : 12 | Tariff : LT II (A) | PAN :
 Type of Supply : THREE PHASE | GSTIN :
 Category : COMMERCIAL

important message

- Your consumption has increased more than 30% as compared to Sep-17
- Tentative meter reading date for your Nov-17 bill is 28/11/2017.
- Please Check/update your PAN and GSTIN number to nearest Customer Care Centre or mail to energy_helpdesk@relianceada.com with copies of PAN and GSTIN for verification.

*Paid Rs 10800/-
04/11/17*

Contact us

For all your queries (24 hours):
 Toll-free: 1800 200 3030 or 19122
 (For more info dial 19122 to reach our toll-free team.)
 Your nearest Customer Care Centre/Internal Grievance Redressal Cell (IGRC):
 Off Western Express Highway, Dindoshi, Malad (E), Mumbai - 400 097
 Fax: 3009 4844 • Email: energy_helpdesk@relianceada.com
 (Only for grievances unresolved by IGRC, mail: Consumer Grievance Redressal Forum at: E-7, MIDC, Andheri (E), Mumbai - 400 094 • Tel: 3009 4247 • email: consumer_forum@cyinfra.org.in • website: cyinfra.org.in)

Units consumed Oct-17 0/0

10% CASHBACK ON YOUR BILL WITH



Abbr. in receipt: 'C' for cheque, 'C' for cash. E.&O.E.
 Consolidated stamp duty paid by order no. AJS.00037*0611261735-40211977*010
 MUDRANK: A. M. S. 2016 / 3061 C. H. 7/20/M-1 dated 30.11.2016

For KOTAK BROS.

